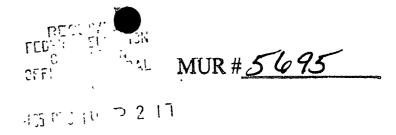
Office of General Counsel To: **Federal Election Commission** 999 E Street, N.W. Washington, D.C. 20463



# Complaint Regarding Possible Violation of Federal Election Campaign Laws

### **Respondents:**

Congressman Bob Etheridge, U.S. House of Representatives Bob Etheridge for Congress Committee, Andrea Bell, Treasurer (Committee ID: C00311555)

This Complaint alleges a violation of the Federal Election Campaign Laws with regard to "personal use" of campaign funds in the amount of \$21,664. Specifically, it appears Congressman Etheridge is using campaign funds to pay personal federal and state income tax obligations either for himself or another individual. Under the general definition provided in FEC regulations, personal use means any use of funds in a campaign account of a present or former candidate to fulfill a commitment, obligation or expense of any person that would exist irrespective of the candidate's campaign. Personal federal and state income taxes are personal financial obligations and exist, irrespective of his campaign.

The disbursements listed on the attached Schedule A support this Complaint. IRS 527 campaign committees are exempt from federal income tax, and an explanation is needed regarding the disbursements detailed on the attached Schedules A and B as they relate to income tax payments and tax services related thereto. Also attached to support this Complaint are Schedule B Itemized Disbursement records obtained from Federal Election Committee filings. It is noted that during election years, the Respondent does have temporary employees and pays withholding and employer taxes. Employer deposits for the federal and state payroll tax liabilities are accounted for and are not related to the income tax disbursements on Schedule A. There is no confusion in this Complaint between employer payroll taxes and personal income taxes.

Dated this 13<sup>th</sup> day of December 2005.

Complainant:

Sanford, NC 27332

Subscribed and sworn to before me this Adday of December 2005.

My commission expires: Mar 34. 2007

## Schedule A - Itemization of Personal Use of Campaign Contributions

- 1. 2/26/01 Disbursement in amount of \$250 made payable to Praigg & Praigg. Purpose of Disbursement: Tax Services. NOTE: There is also a disbursement dated 1/30/01 to Praigg & Praigg for \$75. The \$75 charge would be appropriate for filing year-end employer payroll reports. The \$250 charge does not appear appropriate considering the very minimal employer payroll responsibilities incurred by Congressman Etheridge's campaign.
- 2. 3/15/01 Disbursement in amount of \$7,194 made payable to Internal Revenue Service. Purpose of Disbursement: Federal Income Tax.
- 3. 3/15/01 Disbursement in amount of \$1,630 made payable to N.C. Department of Revenue. Purpose of Disbursement: NC Income Tax.
- 4. 10/1/01 Disbursement in amount of \$350 made payable to Praigg & Praigg. Purpose of Disbursement: Tax Services. 2001 was an off election year and I found no salary expense for 2001 to justify a \$350 charge for payroll tax services.
- 5. 3/14/02 Disbursement in amount of \$1,226 made payable to Internal Revenue Service. Purpose of Disbursement: Federal Income Tax.
- 6. 6/6/02 Disbursement in amount of \$600 made payable to Hartsfield & Nash Insurance. Purpose of Disbursement: Insurance. I find this to be a high insurance premium for a political campaign.
- 7. 8/8/02 Disbursement in amount of \$580 made payable to Praigg & Praigg. Purpose of disbursement: CPA services. I find this questionable, as Congressman Etheridge had no salary expense incurred in his political campaign until October 2002.
- 8. 3/17/03 Disbursement in amount of \$2,877 made payable to RBC Centura (a federal depository for IRS). Purpose of Disbursement: Federal Income Tax.
- 9. 3/8/04 Disbursement in amount of \$1,585 made payable to RBC Centura. Purpose of Disbursement: Federal Income Tax.
- 10. 8/12/04 Disbursement in amount of \$1,330 made payable to N.C. Department of Revenue. Purpose of Disbursement: North Carolina Income Tax.
- 11. 8/12/04 Disbursement in amount of \$738 made payable to N.C. Department of Revenue. Purpose of Disbursement: North Carolina Income Tax.
- 12. 10/21/04 Disbursement in amount of \$571 made payable to N.C. Department of Revenue. Purpose of Disbursement: North Carolina Income Tax.
- 13. 11/19/04 Disbursement in amount of \$252.81 made payable to N.C. Department of Revenue. Purpose of Disbursement: North Carolina Income Tax.
- 14. 1/18/05 Disbursement in amount of \$305.12 made payable to N.C. Department of Revenue. Purpose of Disbursement: North Carolina Income Tax.
- 15. 3/8/05 Disbursement in amount of \$614 made payable to N.C. Department of Revenue. Purpose of Disbursement: North Carolina Income Tax.
- 3/8/05 Disbursement in amount of \$275 made payable to Praigg & Praigg.
   Purpose of Disbursement: Tax Services.
- 17. 3/8/05 Disbursement in amount of \$1,287 made payable to U.S. Treasury. Reason for Disbursement: Federal Income Taxes.

Total Disbursements: \$21,664

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Page 8 of 15

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BOB ETHERIDGE FOR CONGRE	ESS COMMITTEE	~		١.			
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Full Name (Last, First, Middle Initial) C. The Duck & Durnpling

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District

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President

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City Stele Zip Code Releigh NC -27601 Purpose of Disbursement

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EC Schedule B (Form 3 ) Rev 02/2003

Page 10 of 15

SCHEDULE B (FEC Form:	' USB SEPAREIB SCREOLIB(!	5)   chack-ook	NUMBER PAGE 85/115
ITEMIZED DISBURSEMEN	Detailed Summary Page		X 17 18 19a 19b 20a 20b 20c 21;
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Fui Name (Lest First, Middle Initial)	· · · · · · · · · · · · · · · · · · ·		
NC Black Mayors Conference			Transaction ID, SB17, 1169B Date of Disbursament
Mailing Address 9200 Victor Av	enue		<b>ป๋ย</b> 2004
City Durham	State Zip Code . NC 27707		Amount of Each Disburgement this Period
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B. NC Democratic Party		* : -	Date of Disbursement
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City Raleigh	State Zip Code NG 27600		Amount of Each Disbursement this Period
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Raleigh	NC 27640	-				
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BOB ETHERIDGE FOR CONGRES	S COMMITTEE		
Full Name (Leaf First, Middle Initial)			Transaction ID. SB17 1303B
Murphy Putnam Media			Date of Disburgement
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BOB ETHERIDGE FOR CONGRESS C	DMMITTEE		
Ful Name (Lest First, Middle Initial)		····	
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Durham	NC 27707		
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City	Stale Zip Code		Amount of Each Disbursement this Pened
Zebulon	NC 27597.		
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BOB ETHERIDGE FOR CONGRI	ESS COMMITTEE	1	
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<ul> <li>Wake County Democratic Party</li> </ul>	· · · · · · · · · · · · · · · · · · ·		Date of Disbursement
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Mailing Address 220 Hillsborous	ah Street		02 08 2005 T
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City Raicigh Purpose of Disbursement Voter Confact Program Candidate Name  Office Sought House Sonate President State District	State Zip Code NC 27603  Disbursement For 2006 X Primary Gener Other (specify)	Туре	Amount of Each Disbursement this Period 1000 0D Refund or Disposel of Excess Contributions Required Under 11 C F R 400 53
City Raicigh Purpose of Disbursement Voter Confact Program Candidate Name  Office Sought House Sonate President State District  Full Name (Last, First, Middle Initial)	State Zip Code NC 27603  Disbursement For 2006 X Pamary Gener	Туре	Amount of Each Disbursement this Period 1000 00 Refund or Disposel of Excess Commissions Required Under 11 C F R 400 53
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City Raicigh Purpose of Disbursement Voter Confact Program Candidate Name  Office Sought House Sonate President State District	State Zip Code NC 27603  Disbursement For 2006 X Primary Gener Other (specify)	Туре	Amount of Each Dispursement this Period 1000 0D Refund or Disposel of Excess Contributions Required Under 11 C F R 400 53: Transaction ID: \$B17 19003 Date of Disbursement
City Raicigh Purpose of Disbursement Voter Confact Program Candidate Name  Office Sought House Senate President State District Full Name (Last, First, Middle Initial) Richard B Wallace  Mailing Address B5 Oak Street  City	State Zip Code NC 27603  Disbursement For 2006 X Primary Gener Other (specify)	Туре	Amount of Each Disbursement this Period 1000 0D Refund or Disposal of Excess Contributions Required Under 11 C F R 400 53  Transaction ID: \$B17 13003 Date of Disbursement
City Raicigh Purpose of Disbursement Voter Confact Program Candidate Name  Office Sought House Sonabe Prasident State District Full Name (Last, First, Middle Initial) Richard B Wallace  Mailing Address B5 Oak Street  City Lillington	State Zip Code NC 27603  Disbursement For 2006 X Primary Gener Other (specify)	Туре	Amount of Each Disbursement this Period  1000 00  Refund or Disposal of Excess Contributions Required Under 11 C F R 400 53  Transaction ID: \$B17 13003  Date of Disbursement  0 1 0 4 2 0 0 5  Amount of Each Disbursement this Period
City Raicigh Purpose of Disbursement Voter Confact Program Canddate Name  Office Sought House Sonate President State District Full Name (Last, First, Middle Initial) Richard B Wallace  Mailing Address B5 Oak Street  City Lillington Purpose of Disbursement	State Zip Code NC 27603  Disbursement For 2006 X Primary Gener Other (specify)	Туре	Amount of Each Disbursement this Period 1000 00 Refund or Disposal of Excess Contributions Required Under 11 C F R 400 53  Transaction ID \$B17 13003 Date of Disbursement D 1 0 4 2 0 0 5  Amount of Each Disbursement this Period
City Raicigh Purpose of Disbursement Voter Confact Program Canddate Name  Office Sought House Senate President Blate District Full Name (Last, First, Middle Initial) Richard B Wallace  Mailing Address 85 Dak Street  City Lillington Purpose of Disbursement Consulting/Voter Contact	State Zip Code NC 27603  Disbursement For 2006 X Primary Gener Other (specify)	Type	Amount of Each Disbursement this Period  1000 00  Refund or Disposel of Excess Contributions Required Under 11 C F R 400 53  Transaction ID: \$B17 13003  Date of Disbursement  0 1 0 4 2 0 0 5  Amount of Each Disbursement this Period  4089 29  Refund or Disposel of Excess
City Raicigh Purpose of Disbursement Voter Confact Program Canddate Name  Office Sought House Sonate President State District Full Name (Last, First, Middle Initial) Richard B Wallace  Mailing Address B5 Oak Street  City Lillington Purpose of Disbursement	State Zip Code NC 27603  Disbursement For 2006 X Primary Gener Other (specify)	Type  al  Calegory/	Amount of Each Disbursement this Period  1000 00  Refund or Disposel of Excess Contributions Required Under 11 C F R 400 53  Transaction ID \$B17 19003  Date of Disbursement D1 0 4 2 0 0 5  Amount of Each Disbursement this Period
City Raicigh Purpose of Disbursement Voter Contact Program Candidate Name  Office Sought House Senate President Shate District Full Name (Last, First, Middle Initial) Richard B Wallace  Mailing Address B5 Dak Street  City Lillington Purpose of Disbursement Consulting/Voter Contact Candidate Name	State Zip Code NC 27603  Disbursement For 2006 X Primary Gener Other (spacify)  State Zip Code NC 27548	Type	Amount of Each Disbursement this Period  1000 00  Refund or Disposel of Excess Contributions Required Under 11 C F R 400 53  Transaction ID SB17 13003  Date of Disbursement  0 1 0 4 2 0 0 5  Amount of Each Disbursement this Period  4089 29  Refund or Disposel of Excess Contributions Required Under
City Raicigh Purpose of Disbursement Voter Contact Program Candidate Name  Office Sought House Senabe President Bhate District Full Name (Last, First, Middle Initial) Richard B Wallace  Mailing Address B5 Dak Street  City Lillington Purpose of Disbursement Consulting/Voter Contact Candidate Name  Office Sought: House	State Zip Code NC 27603  Disbursement For 2006 X Primary Gener Other (spacify)  State Zip Code NC 27548	Category/ Type	Amount of Each Disbursement this Period  1000 00  Refund or Disposel of Excess Contributions Required Under 11 C F R 400 53  Transaction ID: SB17 13003 Date of Disbursement D1 D4 2 D 0 5  Amount of Each Disbursement this Period 4089 29  Refund or Disposel of Excess Contributions Required Under
City Raicigh Purpose of Disbursement Voter Contact Program Candidate Name  Office Sought House Senate President Shate District Full Name (Last, First, Middle Initial) Richard B Wallace  Mailing Address B5 Dak Street  City Lillington Purpose of Disbursement Consulting/Voter Contact Candidate Name	State Zip Code NC 27603  Disbursement For 2006 X Primary Gener Other (spacify)  State Zip Code NC 27548	Category/ Type	Amount of Each Disbursement this Period  1000 00  Refund or Disposel of Excess Contributions Required Under 11 C F R 400 53  Transaction ID SB17 19003  Date of Disbursement  0 1 0 4 2 0 0 5  Amount of Each Disbursement this Period  4089 29  Refund or Disposel of Excess Contributions Required Under
City Raicigh Purpose of Disbursement Voter Contact Program Candidate Name  Office Sought House Senate President Blate District Full Name (Last, First, Middle Initial) Richard B Wallace  Mailing Address B5 Dak Street  City Lillington Purpose of Disbursement Consulting/Voter Contact Candidate Name  Office Sought: House Senate	State Zip Code NC 27603  Disbursement For 2006 X Primary Gener Other (spacify)  State Zip Code NC 27548  Disbursement For 2008 X Primary Gener	Category/ Type	Amount of Each Disbursement this Period  1000 00  Refund or Disposel of Excess Contributions Required Under 11 C F R 400 53  Transaction ID SB17 13003 Date of Disbursement  0 1 0 4 2 0 0 5  Amount of Each Disbursement this Period  4089 29  Refund or Disposel of Excess Contributions Required Under

TOTAL This Period (last page this line number only)

FEC Schedule B (Form 3 ) Rev 02/2003